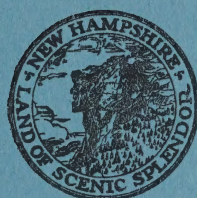


# *Town of Lyman*

NEW HAMPSHIRE



## ANNUAL REPORT

YEAR ENDED DECEMBER 31

1953





TOWN OF LYMAN, NEW HAMPSHIRE

*Annual Report*

OF THE TOWN OFFICERS

YEAR ENDED DECEMBER 31, 1953

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Lisbon, N. H.  
1954

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1953

**LYMAN TOWN OFFICERS — 1953**

**Moderator**

William H. Stephens, Jr.

**Town Clerk and Treasurer**

Bessie A. Patten

**Selectmen**

Wayne W. Presby

Bernard Knighton

Anthony Burgault

**Tax Collector**

William H. Stephens, Jr.

**Supervisors of the Checklist**

Stella Meserve

Doris Richards

Myrtle Stephens

**Library Trustees**

Doris Bowen

Sue Stafford

**Trustees of Trust Funds**

**Overseer of the Poor**

Wayne W. Presby

**Chief of Police and Dog Police**

Irwin Hood

**Highway Agent**

Raymond Richards

**Sexton**

Clayton Dodge

**Town House Agent**

William H. Stephens, Sr.

## **TOWN MEETING WARRANT**

The State of New Hampshire

To the inhabitants of the Town of Lyman, in the County of Grafton, and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lyman Town Hall in said town, on Tuesday, the 9th day of March, 1954, polls to be opened at nine o'clock in the forenoon and will not be closed before three o'clock in the afternoon, to act upon the following subjects:

**Article 1.** To choose all necessary town officers for the ensuing year.

**Article 2.** To raise and appropriate such sums of money as may be necessary to defray town charges for the ensuing year.

**Article 3.** To see if the town will vote to raise and appropriate the sum of fifteen hundred dollars (1,500.00) for the repair of highways for the ensuing year.

**Article 4.** To see if the town will vote to raise and appropriate the sum of fifteen hundred dollars (1,500.00) for the maintenance of winter roads.

**Article 5.** To see if the town will vote to accept Town Road Aid, and raise and appropriate the sum of four hundred eighty-four dollars and thirty-one cents (484.31) for the same.

**Article 6.** To see if the town will vote to raise and appropriate the sum of five hundred dollars (500.00) for maintenance of town bridges.



**Article 7.** To see if the town will vote to raise and appropriate the sum of twenty-five hundred dollars (2,500.00) for the general expenses of the highway department.

**Article 8.** To see if the town will vote to raise and appropriate one hundred and twenty-five dollars (125.00) for the compensation of the tax collector.

**Article 9.** To see if the town will vote to raise and appropriate four hundred dollars (400.00) for the Pine Blister Rust Control.

**Article 10.** To see if the town will vote to authorize the selectmen to borrow such sums of money as they may deem necessary in anticipation of taxes.

**Article 11.** To see if the town will vote to raise and appropriate the sum of twenty-five dollars (25.00) for the Lisbon District Nursing Association.

**Article 12.** To see if the town will vote to raise and appropriate ten dollars (10.00) for the observance of Memorial Day.

**Article 13.** To see what sums of money the town will vote to raise and appropriate for town officers' salaries and town officers' expenses.

**Article 14.** To see if the town will vote to grant a discount of 2% on all taxes paid on or before such time as the selectmen may designate.

**Article 15.** To see if the town will vote to raise and appropriate one hundred fifty dollars (150.00) on account of property fires.

**Article 16.** To see if the town will vote to raise and appropriate the sum of thirty-seven dollars and seventy-three cents (37.73) for the White Mountain Region Association.

**Article 17.** To see if the town wishes to continue obtaining the services of the state auditors for the yearly audit of its town books.

**Article 18.** To see if the town will vote to allow the collector of taxes additional compensation for his services in collecting the state head tax, and to fix the amount thereof.

**Article 19.** To see if the town will vote to adopt a plan for extending to employees of the town the benefits of title II of the Federal Social Security Act (Old Age and Survivor's Insurance) as authorized by Chapter 234 of the Laws of 1951, and to raise and appropriate the necessary money to defray the town's share of the cost thereof.

**Article 20.** If the foregoing article is adopted, to see if the town will authorize the selectmen to execute on behalf of the town the necessary agreement with the State of New Hampshire to carry into effect the plan and to see if the town will designate the Town Treasurer as the officer to be responsible for the administration of the plan.

**Article 21.** To see if the town will vote to buy a new truck; and to raise and appropriate the necessary money for the same; or to borrow the necessary money on such terms as the selectmen shall deem advisable.

**Article 22.** To see if the town will vote to accept a certain parcel of land for the enlargement and improvement of the Center cemetery yard.

**Article 23.** To see how much money the town will vote to raise and appropriate for the cemeteries in the town, as required by law; to be spent under the supervision of the selectmen.

**Article 24.** To hear the reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

**Article 25.** To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 18th day of February, one thousand nine hundred and fifty-four.

Wayne W. Presby  
Bernard H. Knighton

Selectmen of Lyman



# BUDGET FOR THE TOWN OF LYMAN

Town officers' salaries	\$600.00
Town officers' expenses	400.00
Election and registration	250.00
Expenses of town hall	125.00
Police department	30.00
Fire department	150.00
District nurse	25.00
Town road maintenance, summer	1,500.00
Town road maintenance, winter	1,500.00
General expenses of highway department	2,500.00
Third payment on tractor	700.00
Town road aid (T.R.A.), town's share	484.31
Town bridge maintenance	500.00
Interest on temporary loans	200.00
Old age assistance	1,200.00
Town poor	1,000.00
Cemeteries	200.00
Libraries	20.00
Memorial day	10.00
White Mountain Region association	37.73
Pine Blister Rust	400.00
Compensation tax collector	125.00
County tax	-----?
School tax	-----?

# **SUMMARY INVENTORY OF TOWN VALUATION**

**Tax Year 1953**

Land and buildings	(256)	\$286,201.00
Electric plants	(4)	34,817.00
Horses	(40)	6,200.00
Cows	(245)	39,855.00
Other neat stock	(15)	1,956.00
Sheep and goats	(3)	60.00
Fowls	(150)	137.50
Boats and launches	(30)	2,000.00
Wood and lumber		108.00
Gasoline pumps and tanks		300.00
Stock in trade		1,700.00
		<hr/>
Total gross valuation before exemptions		
allowed		\$373,328.50
Less soldiers' exemptions		11,910.00
		<hr/>
Net valuation on which tax rate computed		\$361,418.50
Set valuation on exempted growing		
wood and timber		\$33,625.00

**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION**

**Concord, New Hampshire**

February 23, 1954

Board of Selectmen  
Lyman, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lyman for the fiscal year ended December 31, 1953, which was made by this Division as requested. Exhibits as hereafter listed are included as part of the report.

**SCOPE OF AUDIT**

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

**FINANCIAL STATEMENTS**

**Comparative Balance Sheets  
December 31, 1952 - December 31, 1953  
(Exhibit A)**

Comparative Balance Sheets as of December 31, 1952 and December 31, 1953, are presented in Exhibit A. As indicated therein the Net Debt decreased by \$291.80 in 1953.

**Analysis of Change in Financial Condition (Exhibit B)**

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:



**Decreases in Net Debt**

Note Paid	\$700.00	
Increase of Cash in Hands of Officials	2.00	
	<hr/>	\$702.00

**Increases in Net Debt**

Taxes Deeded to Town	\$103.96	
Net Budget Deficit	291.79	
Yield Tax Abatement	13.50	
Adjustment in Bounty Account	.75	
Overpayment by Town, 1952 Tax Sale	.20	
	<hr/>	\$410.20
<b>Net Decrease</b>		<hr/> \$291.80

**Comparative Statement of Appropriations and Ex-  
penditures - Estimated and Actual Revenues  
(Exhibits C and D)**

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1953, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net overdraft of appropriations of \$252.19, plus a net revenue deficit of \$39.60, resulted in a net budget deficit of \$291.79.

**Summary of Receipts and Expenditures (Exhibit E)**

A summary of receipts and expenditures for the fiscal year ended December 31, 1953, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance as of December 31, 1953, is indicated in Exhibit F.

## AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checkes were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

## GENERAL COMMENTS

### Current Deficit:

The current deficit of the Town has increased during the last two years from \$460.25 to \$2,051.73, as shown by the following statement:

December 31 —	1951	1952	1953
Current Liabilities	\$6,969.81	\$7,655.56	\$6,746.10
Total Assets	6,509.56	6,012.03	4,694.37
	<hr/>	<hr/>	<hr/>
Current Deficit	\$460.25	\$1,643.53	\$2,051.73

Last year we recommended in our report that an appropriation of \$1,643.53 be made in 1953 to wipe out the deficit, but this was not done. It is therefore recommended that a deficiency appropriation of \$2,051.73 be made in 1954.

### Special Soldiers' Bonus Poll Tax:

It is noted that for several years there has been a liability account of \$3.00 in the balance sheet for a special soldiers' bonus poll tax collected but not remitted to the State. A remittance of \$3.00 should be made to the State Treasurer to close out this account.

**Conclusion:**

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Lyman for their assistance during the course of the audit.

Yours very truly,

Harold G. Fowler  
Director

**Division of Municipal Accounting  
State Tax Commission**

C. David Sullivan, Auditor  
Hugh J. Cassidy, Accountant



**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION**

**Concord, New Hampshire**

February 23, 1954

**Certificate of Audit**

This is to certify that we have examined and audited the accounts and records of the Town of Lyman for the fiscal year ended December 31, 1953, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1953, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

Harold G. Fowler  
Director

**Division of Municipal Accounting  
State Tax Commission**

C. David Sullivan, Auditor  
Hugh J. Cassidy, Accountant

**EXHIBIT A****Town of Lyman****Comparative Balance**

<b>Assets</b>	<b>Dec. 31, 1952</b>	<b>Dec. 31, 1953</b>
<b>Cash</b>		
In hands of Treas.	\$2,080.32	\$875.26
In hands of officials		2.00
	<hr/>	<hr/>
	\$2,080.32	\$877.26
<b>Accounts Due Town</b>		
<b>State of New Hampshire</b>		
Bounties	28.00	78.25
Reimb. a/c exemption of growing wood and timber	350.93	97.26
	<hr/>	<hr/>
	378.93	175.51
<b>Unredeemed Taxes</b>	711.18	713.40
<b>Uncollected Taxes</b>	2,716.60	2,783.20
<b>Head Taxes</b>		
1952 Levy	125.00	10.00
1953 Levy		135.00
	<hr/>	<hr/>
	125.00	145.00
<b>Total Assets</b>	<hr/>	<hr/>
	\$6,012.03	\$4,694.37
<b>Net Debt</b>	3,743.53	3,451.73
	<hr/>	<hr/>
<b>Total Assets and Net Debt</b>	\$9,755.56	\$8,146.10

**Sheets**                      **As of Dec. 31, 1952 and Dec. 31, 1953**

<b>Liabilities</b>	<b>Dec. 31, 1952</b>	<b>Dec. 31, 1953</b>
<b>Unexpended Balances of Appropriations</b>		
District Nurse		\$25.00
Memorial Day		10.00
Class V Highways		21.85
		<hr/>
		\$56.85
<b>Due State of N. H.</b>		
Spec. poll taxes collected	\$3.00	3.00
Head taxes and penalties		
Collected, not		
remitted	539.50	65.00
Uncollected	125.00	135.00
	<hr/>	<hr/>
	\$667.50	203.00
<b>Due School District</b>		
A/c appropriation	6,873.66	6,486.25
A/c dog licenses	114.40	
	<hr/>	<hr/>
	6,988.06	6,486.25
<b>Long Term Notes</b>		
<b>Outstanding</b>	2,100.00	1,400.00
	<hr/>	<hr/>
<b>Total Liabilities</b>	\$9,755.56	\$8,146.10



**EXHIBIT B****Analysis of Change in Financial Condition**

Fiscal Year Ended December 31, 1953

Net Debt, December 31, 1952	\$3,743.53
Net Debt, December 31, 1953	3,451.73
	<hr/>
Decrease in Net Debt	\$291.80

**Factors Affecting Change in Financial Condition****Decreases in Net Debt**

Note paid	\$700.00	
Increase of cash in hands of officials	2.00	
	<hr/>	
		\$702.00

**Increases in Net Debt**

Adjustment in bounty acct.	\$ .75	
Yield tax abatements	13.50	
Taxes deeded to town	103.96	
Net budget deficit	291.79	
Overpayment by town, 1952 tax sale account	.20	
	<hr/>	
		410.20
		<hr/>
		\$291.80

**Exhibit D      Statement of Estimated and Actual Revenues  
and Budget Summary**

Fiscal Year Ended December 31, 1953

Source	Revenues		Excess	Deficit
	Estimated	Actual		
Int. & div. tax	\$20.27	\$20.41	\$ .14	.....
Savings bank tax	9.70	10.77	1.07	.....
Reimb. a/c exemption growing wood, timber	1,472.78	1,472.78*	.....	.....
Motor vehicle fees	900.00	764.60	.....	135.40
Dog licenses	138.60	165.28	26.68	.....
Rent: town property and equipment	750.00	641.60	.....	108.40
Interest on taxes	.....	148.33	148.33	.....
Added taxes	.....	8.00	8.00	.....
Deficit of taxes com- mitted under budgetary requirements	.02	.....	.....	.02
Head tax commission fees	.....	20.00	20.00	.....
	<u>\$3,291.37</u>	<u>\$3,251.77</u>	<u>\$204.22</u>	<u>\$243.82</u>
*Yield taxes committed	\$1,375.52			
Reimbursement - due from State	97.26			
	<u>\$1,472.78</u>			

**Budget Summary**

Overdrafts of appropriations	\$1,053.52	
Unexpended balances of appropriations	801.33	
	<u>          </u>	
Net overdraft of appropriations		\$252.19
Estimated revenues	\$3,291.37	
Actual revenues	3,251.77	
	<u>          </u>	
Net revenue deficit		\$39.60
		<u>          </u>
Net budget deficit		\$291.79

## Comparative Statement of Appropriations and Expenditures

	Liabilities from 1952	Approp'n	Receipts and Reimb'm'ts	Total Am't Available	Expenditures	Unexp. Overdraft	Balance Assets	Carried to 1954 Liabilities
Town officers' salaries	\$.....	\$600.00)	\$38.81	\$763.81	\$618.43	\$145.38	\$.....	\$.....
Tax collector	.....	125.00)	.....	.....	.....	.....	.....	.....
Town officers' expenses	.....	400.00	12.50	412.50	393.69	18.81	.....	.....
Election and registration	.....	100.00	.....	100.00	225.97	.....	125.97	.....
Town hall and buildings	.....	50.00	.....	50.00	50.00	.....	.....	.....
Police department	.....	30.00	.....	30.00	30.00	.....	.....	.....
Fire department	.....	150.00	.....	150.00	45.32	104.68	.....	.....
District nurse	.....	25.00	.....	25.00	.....	.....	.....	25.00
Town road aid	.....	476.82	.....	476.82	476.82	.....	.....	.....
Town maintenance	.....	3,000.00	55.37	3,055.37	2,622.75	432.62	.....	.....
Town bridge maintenance	.....	200.00	.....	200.00	410.62	.....	210.62	.....
General exp. of highway dept.	.....	2,000.00	19.20	2,019.20	2,519.50	.....	500.30	.....
Town house garage	.....	300.00	.....	300.00	356.01	.....	56.01	.....
Libraries	.....	20.00	.....	20.00	20.00	.....	.....	.....
Old age assistance	.....	1,100.00	.....	1,100.00	1,210.36	.....	110.36	.....
Town poor	.....	1,000.00	.....	1,000.00	909.53	90.47	.....	.....
Memorial day	.....	10.00	.....	10.00	.....	.....	.....	10.00
Cemeteries	.....	150.00	.....	150.00	150.00	.....	.....	.....
Temporary loans	.....	.....	9,000.00	9,000.00	9,000.00	.....	.....	.....
Interest on temporary loans	.....	150.00	.....	150.00	169.83	.....	19.83	.....
Payments on debt	.....	700.00	.....	700.00	700.00	.....	.....	.....



	Liabilities	Approp'n	Receipts and	Total Am't	Expenditures	Balance	Carried to 1954
	from 1952		Refund'm'ts	Available		Unexp. Overdraft	Assets Liabilities
Interest on debt	-----	23.50	-----	23.50	31.50	8.00	-----
County tax	-----	759.07	-----	759.07	759.07	-----	-----
<b>School District</b>							
1952-53 appropriation	6,873.66	-----	-----	6,873.66	6,873.66	-----	-----
1953-54 appropriation	-----	8,112.59	-----	8,112.59	1,626.34	-----	6,486.25
Dog licenses	114.40	-----	-----	114.40	114.40	-----	-----
Special poll taxes due state	3.00	-----	-----	3.00	-----	-----	3.00
Bounties	-----	-----	-----	-----	78.25	-----	-----
Overlay - disc. and abatements	-----	305.62	-----	305.62	296.25	9.37	78.25
Civil defense	-----	-----	-----	-----	21.43	21.43	-----
<b>State Head Taxes</b>							
1951 account	31.50	-----	-----	31.50	31.50	-----	-----
1952 account	508.00	-----	133.19	641.19	652.19	1.00	10.00
1953 account	-----	-----	474.50	474.50	409.50	-----	65.00
Class V highways	-----	-----	2,302.19	2,302.19	2,280.34	-----	21.85
State aid construction	-----	-----	297.75	297.75	297.75	-----	-----
Sharpening drills - mines	-----	-----	60.49	60.49	60.49	-----	-----
	<b>\$7,530.56</b>	<b>19,787.60</b>	<b>12,394.00</b>	<b>39,712.16</b>	<b>33,441.50</b>	<b>801.33</b>	<b>88.25</b>
						<b>1,053.52</b>	<b>6,611.10</b>

**EXHIBIT E****Town of Lyman    Classified Summary of Receipts and****Receipts****From Local Taxes**

## Levy of 1953

Property taxes	\$13,819.90	
Poll taxes	182.00	
Yield taxes	866.16	
Head taxes	515.00	
		<hr/>
		\$15,383.06

## Prior Year's Levy

Property taxes	2,555.09	
Poll taxes	54.00	
Yield taxes	73.35	
Head taxes	135.00	
		<hr/>
		2,817.44

Redemptions	1,510.20	
Interest collected	148.33	
Head tax penalties	16.50	
		<hr/>
		\$19,875.53

**From State of New Hampshire**

Interest and dividends tax	20.41	
Savings bank tax	10.77	
Bounties	27.25	
Class V highway maintenance	2,302.19	
Road toll refund	55.37	
Yield tax reimbursement a/c ex-		
emption of growing wood, timber	350.93	
		<hr/>
		2,766.92

## Expenditures      Fiscal Year Ended December 31, 1953

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### Expenditures

#### General Government

Town officers' salaries	\$619.06
Town officers' expenses	393.69
Election and registration	225.97
Town hall and other town buildings	406.01

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\$1,644.73

#### Protection of Persons and Property

Police department	30.00
Fire department	45.32
Bounties	78.25
Civilian defense	21.43

---

175.00

#### Highways and Bridges

Town road aid	476.82
Town maintenance	
Summer	\$1,398.40
Winter	950.05
Withholding taxes	274.30

---

2,622.75

General expense of highways	2,519.50
Bridge repairs	410.62
Class V highways	2,280.34

---

8,310.03

#### Libraries

20.00

**Receipts****(Continued)****From Local Sources, Except Taxes**

Dog licenses	\$165.28	
Departmental income	958.55	
Motor vehicle permit fees	764.60	
		<hr/>
		\$1,888.43

**Receipts Other Than Current Revenue**

Temporary loans	9,000.00	
Refunds	72.99	
		<hr/>
		9,072.99

<b>Total Receipts from All Sources</b>	<b>\$33,603.87</b>
Balance, December 31, 1952	2,080.32
	<hr/>
<b>Grand Total</b>	<b>\$35,684.19</b>



**Expenditures****(Continued)****Public Welfare**

Old age assistance	1,210.36
Town poor	909.53

---

 2,119.89
**Public Service Enterprises**

Cemeteries	150.00
------------	--------

**Unclassified**

Taxes bought by town	1,663.68
Sharpening drills - mine	60.49

---

 1,724.17
**Interest**

Payments on temporary loans	169.83
Payments on long term notes	31.50

---

 201.33
**Outlay for New Construction and Improvements**

State aid construction	297.75
------------------------	--------

**Indebtedness**

Payments on temporary loans	9,000.00
Payments on long term notes	700.00

---

 9,700.00
**Payments to Other Governmental Divisions**

State head taxes and penalties  
paid to State Treasurer

1951 account	30.87
1952 account	652.19
1953 account	409.50

---

 1,092.56

**Expenditures****(Continued)**

County tax	759.07
------------	--------

## School District

1952-53 appropriation	6,873.66
-----------------------	----------

1953-54 appropriation	1,626.34
-----------------------	----------

Dog license account	114.40
---------------------	--------

---

	8,614.40
--	----------

---

	10,466.03
--	-----------

<b>Total Expenditures for All Purposes</b>	<b>\$34,808.93</b>
--	--------------------

Balance - December 31, 1953	875.26
-----------------------------	--------

---

<b>Grand Total</b>	<b>\$35,684.19</b>
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**EXHIBIT F****Summary of Receipts and Expenditures and  
Proof of Treasurer's Balance**

Fiscal Year Ended December 31, 1953

Balance December 31, 1952	\$2,080.32	
Receipts during year	33,603.87	
	<hr/>	
	\$35,684.19	
Expenditures during year	34,808.93	
	<hr/>	
Balance December 31, 1953		\$875.26

**Proof of Balance**

Balance in Lisbon Savings Bank and Trust Company, as per state- ment dated Dec. 31, 1953	\$1,124.51	
Less: outstanding checks	276.35	
	<hr/>	
	\$848.16	
Add: Cash on hand, Dec. 31, 1953	27.10	
	<hr/>	
Reconciled balance, Dec. 31, 1953		\$875.26

**EXHIBIT G****Summary of Warrant, Levy of 1953**

Fiscal Year Ended December 31, 1953

**Debits**

Taxes committed to collector

Property taxes	\$16,252.23
Poll taxes	244.00
Yield taxes	988.19

---

 \$17,484.42

Added taxes

Poll taxes	4.00
Yield taxes	387.33

---

 391.33

Interest collected

1.72

---

 \$17,877.47
**Credits**

Remittances to treasurer

Property taxes	\$13,819.90
Poll taxes	182.00
Yield taxes	866.16
Interest	1.72

---

 \$14,869.78

Discounts allowed, property taxes 142.17

By abatements

Property taxes	61.32
Poll taxes	22.00

---

 83.32



## Uncollected taxes, December 31, 1953

Property taxes	2,228.84	
Poll taxes	44.00	
Yield taxes	509.36	
	<hr/>	
		2,782.20
		<hr/>
		\$17,877.47

**EXHIBIT G-1****Summary of Warrants - Levies of Prior Years**

Fiscal Year Ended December 31, 1953

	<b>Levies of</b>			
	1952	1951	1950	Total
<b>Debits</b>				
Uncollected taxes,	\$2,562.59	\$6.75	\$9.41	\$2,578.75
Dec. 31, 1952				
Property taxes	\$2,562.59	\$6.75	\$9.41	\$2,578.75
Poll taxes	48.00	2.00	.....	50.00
Yield taxes	87.85	.....	.....	87.85
Added poll taxes	4.00	.....	.....	4.00
Interest	86.05	.....	.....	86.05
	<hr/>	<hr/>	<hr/>	<hr/>
	\$2,788.49	\$8.75	\$9.41	\$2,806.65
<b>Credits</b>				
Remittances to treasurer				
A/c property taxes	\$2,555.09	\$.....	\$.....	\$2,555.09
A/c poll taxes	52.00	2.00	.....	54.00
A/c yield taxes	73.35	.....	.....	73.35
A/c interest	86.05	.....	.....	86.05
Abatements allowed				
Property taxes	7.50	6.75	9.41	23.66
Poll taxes	.....	.....	.....	.....
Yield taxes	13.50	.....	.....	13.50
Uncollected taxes				
Dec. 31, 1953				
Yield tax	1.00	.....	.....	1.00
	<hr/>	<hr/>	<hr/>	<hr/>
	\$2,788.49	\$8.75	\$9.41	\$2,806.65

**EXHIBIT G-2****Summary of Tax Sale Account**

Fiscal Year Ended December 31, 1953

	Levies of		
	1952	1951	1950
<b>Debits</b>			
Unredeemed taxes, Dec. 31, 1952	\$.....	\$555.50	\$155.68
Tax sale, June 6, 1953	1,663.48	.....	.....
Interest after sale	16.33	34.89	9.34
	<hr/>	<hr/>	<hr/>
	\$1,679.81	\$590.39	\$165.02
<b>Credits</b>			
Remittances to treasurer	\$902.98	\$451.54	\$155.68
A/c redemptions	\$902.98	\$451.54	\$155.68
A/c interest	16.33	34.89	9.34
Deeded to town	.....	103.96	.....
Abatements allowed	47.10	.....	.....
Unredeemed taxes, Dec. 31, 1953	713.40	.....	.....
	<hr/>	<hr/>	<hr/>
	\$1,679.81	\$590.39	\$165.02

**EXHIBIT G-3****Summary of State Head Tax Warrants  
Levies of 1952 and 1953**

Fiscal Year Ended December 31, 1953

	Levies of	
	1952	1953
<b>Debits</b>		
Uncollected head taxes, Dec. 31, 1952	\$125.00	\$
Head taxes committed to collector		630.00
Added during year	30.00	25.00
Penalties	11.50	5.00
	<hr/>	<hr/>
	\$166.50	\$660.00

<b>Credits</b>		
Remittances to treasurer		
A/c head taxes	\$135.00	\$515.00
A/c penalties	11.50	5.00
Abatements allowed	10.00	5.00
Uncollected head taxes, Dec. 31, 1953	10.00	135.00
	<hr/>	<hr/>
	\$166.50	\$660.00



**EXHIBIT H****Summary of Town Clerk's Motor Vehicle and  
Dog License Accounts**

Fiscal Year Ended December 31, 1953

**Debits**

Motor vehicle permits issued		
1952: Nos. 234417-234419	\$ 3.34	
1953: Nos. 127501-127649	760.26	
	<hr/>	\$763.60
Dog licenses issued		
61 @ \$2.00	122.00	
7 @ \$5.00	35.00	
1 @ \$3.78	3.78	
	<hr/>	\$160.78
Penalties collected	7.50	
	<hr/>	168.28
		<hr/>
		\$931.88

**Credits**

Remittances to treasurer		
A/c motor vehicle permits	\$764.60	
A/c dog licenses	165.28	
	<hr/>	\$929.88
Add: cash on hand, Dec. 31, 1953		
A/c dog licenses	\$3.00	
Deduct: excess remittance		
A/c motor vehicle permits	1.00	
	<hr/>	2.00
		<hr/>
		\$931.88

**EXHIBIT I**

**Cemetery Trust Funds**  
**Statement of Principal and Income**

Fiscal Year Ended December 31, 1953

Title of Fund	Amount of Prin.	Prin.-Income			
		Income Bal. Dec 31,'52	Income 1953	Income Bal. 12-31-53	Balance 12-31-53
E. Thornton	\$200.00	\$ 38.05	\$ 4.78	\$42.83	\$242.83
A. Dow	100.00	16.82	2.33	19.15	119.15
C. Miner	200.00	36.40	4.74	41.14	241.14
H. H. Porter	150.00	29.64	3.60	33.24	183.24
J. E. Richardson	200.00	39.78	4.81	44.59	244.59
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$850.00	\$160.69	\$20.26	180.95	\$1030.95

**Investments:****Lisbon Savings Bank and Trust Company:**

A/c Thornton	Pass book No. 7855	\$242.83
A/c Dow	7716	119.15
A/c Miner	6502	241.14
A/c Porter	8929	183.24
A/c Richardson	6853	244.59
		<hr/>
		\$1,030.95

**EXHIBIT J****Surety Bonds 1953**

	Number	Amount	Term beginning
<b>Town Clerk</b>			
Bessie A. Patten Travelers Indem'ty Co.	371998	\$1,000.00	3-10-53
<b>Tax Collector</b>			
William H. Stephens, Jr. Travelers Indem'ty Co.	372042	\$3,100.00	3-10-53
<b>Town Treasurer</b>			
Bessie A. Patten Travelers Indem'ty Co.	371999	\$2,000.00	3-10-53
<b>Road Agent</b>			
Raymond Richards Travelers Indem'ty Co.	372035	\$1,000.00	3-10-53

# List of Uncollected and Unredeemed Taxes, Dec. 31, 1953

(NOTE: Where more than one tax remained unpaid on Dec. 31, 1953, an asterisk (\*) indicates that part paid since.)

Name	Prop.	Poll	Head	Yield	Tax sale Levy of 1952
Allen, Daniel F.	6.57	.....	.....	.....	.....
Aldrich, Theron	61.32	2.00	5.00	.....	.....
Aldrich, Minnie	.....	2.00	5.00	.....	.....
Aldrich, Myron	.....	.....	5.00	.....	.....
Aldrich, Della M.	.....	2.00	5.00	.....	.....
Battista, Armand	13.14	.....	.....	.....	.....
(Paid)					
Blake, Harry	39.42	2.00	5.00	.....	.....
(Paid)					
Bonor, Homer	135.78	2.00	.....	7.35	*38.45
(*Paid \$20.00)					
Bonor, Bertha	.....	2.00	.....	.....	.....
Baker, Hazel	17.52	.....	.....	.....	.....
(Paid)					
Boudreau, Carl	.....	2.00	5.00	.....	.....
(Paid)					
Boudreau, Lillian	.....	2.00	5.00	.....	.....
(Paid)					
Brooks, Olin C.	.....	.....	.....	45.55	.....
Clough, George	35.04	.....	.....	.....	.....
(Paid)					
Clough, Leon	52.56	2.00	5.00	.....	87.00
Clough, Ivis	.....	2.00	5.00	.....	.....
Clough, Armand	30.80	.....	.....	.....	.....
(Paid)					
Davitt, Joseph	.....	2.00	5.00	.....	.....
Darling, Gerald	.....	.....	.....	18.00	.....
Darling, W. F.	.....	.....	.....	128.80	.....
(Paid)					
Dusik, Wasel	.....	.....	5.00	.....	.....
Dusik, Priscilla	.....	.....	5.00	.....	.....
Dusik, Martha	16.77	.....	.....	.....	.....
(Paid)					
Dusik, Prope	*39.34	.....	.....	.....	185.20
(*Paid)					
Dusik, Arkade	35.04	.....	5.00	.....	.....
(Paid)					



**List of Uncollected and Unredeemed Taxes, Dec. 31, 1953**

(NOTE: Where more than one tax remained unpaid on Dec. 31, 1953, an asterisk (\*) indicates that part paid since.)

Name	Prop.	Poll	Head	Yield	Tax sale Levy of 1952
Dusik, Jean	-----	-----	5.00	-----	-----
(Paid)					
Fenoff, Winfield	187.43	-----	-----	-----	-----
(Paid 140.00)					
Foster, Randell	43.80	-----	-----	-----	-----
Gates, Annie Est.	4.38	-----	-----	-----	-----
(Paid)					
Hubbard, Edgar	270.82	-----	-----	-----	324.28
Hubbard, Cl'ce Sr.	-----	2.00	5.00	-----	-----
(Paid)					
Hubbard, Annie	-----	2.00	5.00	-----	-----
(Paid)					
Hubbard, Cl'ce Jr.	109.50	*2.00	*5.00	-----	-----
(*Paid)					
Hubbard, Edsel:					
Levy of '52	-----	-----	5.00	-----	-----
Levy of '53	-----	2.00	5.00	-----	-----
Hubbard, Edith	35.04	-----	-----	-----	-----
(Paid 33.04)					
Judd, Carrie Est.	52.56	-----	-----	-----	-----
Judd, Joseph	21.90	2.00	5.00	-----	-----
Judd, Doris	-----	2.00	5.00	-----	-----
Kimball, Roy	17.52	-----	-----	-----	-----
LeDuke, Eleanor	-----	2.00	5.00	-----	-----
Little, Raymond	6.13	-----	-----	-----	-----
(Paid)					
Meachem, Ray	4.38	-----	-----	-----	-----
M'chant, La'ce	310.98	-----	-----	-----	-----
McPherson, Eleanora					
Levy of '52-paid	-----	2.00	5.00	1.50	-----
Levy of '53	-----	2.00	5.00	-----	-----
Palmiere, Michael	71.18	-----	-----	-----	-----
Perkins, Max'l Jr.	13.14	-----	-----	-----	-----
Presby, Wm	-----	-----	-----	300.03	-----
(Feb 20,'54 abatement 74.64)					
Rowe, James	13.14	-----	-----	-----	19.40
Santy, Glen	76.65	-----	5.00	-----	-----
(Paid \$55.00)					
Santy, Robert	26.28	2.00	5.00	-----	19.85

**List of Uncollected and Unredeemed Taxes, Dec. 31, 1953**

(NOTE: Where more than one tax remained unpaid on Dec. 31, 1953, an asterisk (\*) indicates that part paid since.)

<b>Name</b>	<b>Prop.</b>	<b>Poll</b>	<b>Head</b>	<b>Yield</b>	<b>Tax sale Levy of 1952</b>
Santy, Rita	74.46	2.00	5.00	9.63	.....
Santy, Edith	.....	2.00	5.00	.....	.....
Smith, Gilbert	169.73	.....	.....	.....	.....
Stevens, Charity	175.20	.....	.....	.....	<b>39.22</b>
Stebbins, Geo Est. (Paid)	8.76	.....	.....	.....	.....
Timson, Tommy (Paid)	4.38	.....	.....	.....	.....
White, Harold	48.18	.....	.....	.....	.....

## DETAILS OF PAYMENTS

### Town Officers' Salaries

Wayne W. Presby, selectman	\$149.00
Bernard Knighton, selectman	93.00
Anthony Burgault, selectman	75.00
Bessie A. Patten, town clerk	108.00
Bessie A. Patten, town treasurer	40.00
W. H. Stephens, Jr., tax collector	125.00
	<hr/> \$590.00

### Town Officers' Expenses

Wayne W. Presby, selectman	\$9.13
Bessie Patten, treasurer	37.77
William H. Stephens, Jr.,	12.08
Courier Printing Co., notices	1.60
R. T. Bartlett Ins. Agency, workers' comp.	58.09
Brown & Saltmarsh, collector's tax book	6.92
Ammonoosuc Press, tax bills	6.50
F. J. Shores, looking up mortgages	4.50
Ida M. Horner, tax collectors' assn.	9.00
Edson C. Eastman Co., dog license book	3.50
Wheeler & Clark, dog tags	7.61
George Richardson, running Lyman-Monroe line	101.15
Edson C. Eastman Co., 200 property tax notices	2.70
F. J. Shores, 38 transfers	7.81
Courier Printing Co., selectmen's notices	7.84
Merrill's Insurance Agency, town officers' bonds	35.50
State Tax Commission, audit town books	54.49
	<hr/> \$369.19

### Election and Registration

William H. Stephens, Jr., moderator	\$9.93
Myrtle O. Stephens, supervisor	12.50
Stella Meserve, chairman supervisors	12.50
Doris Richards, supervisor	10.00

Susan P. Stafford, ballot clerk	5.00
Alice Santy, ballot clerk	5.00
Ammonoosuc Press, reports and ballots	169.00
Brown & Saltmarsh, checklist	4.97
	<hr/>
	\$228.90

### **Town Hall Expense**

Lisbon Grain & Coal Co., brick and cement	\$22.65
Public Service Co., lights	5.45
Clarks' Hardware	4.68
Public Service	1.80
George Paul, fire extinguishers	59.90
Raymond Richards, labor	20.80
Fred Santy, 20 posts	20.00
Roger Clough, building fence	12.80
Public Service Lights	1.80
Raymond Richards, labor	12.00
Varney- Smith, lumber for table	4.40
Public Service, lights	1.80
Raymond Richards, labor	12.30
Public Service, lights	3.53
George Brummer, painting	130.00
Goudie's Hardware, paint	5.25
Public Service, lights	1.75
Public Service, lights	1.75
Wm. H. Stephens, Sr., caretaker	15.00
	<hr/>
	\$406.01

### **Police Department**

Erwin Hood, chief of police and dog police	\$30.00
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### **Fire Department**

Wm. H. Stephens, Jr. fire warden	\$30.20
Wm. H. Stephens, Jr., fire warden	12.12
	<hr/>
	\$45.32

**Summer Roads**

Raymond Richards, agent	\$541.00
Robert Richards, labor	245.10
Joseph Richards, labor	6.80
Walter Parker, labor	6.00
Albert Santy, labor	2.00
Rodney Santy, labor	25.90
Donald Lock, labor	16.70
Roger Clough, labor	249.50
Raymond Smith, truck	64.80
Richard Burt, labor	53.70
Leon Clough, labor	80.10
Ronnie Santy, labor	200.60

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 \$1,472.20
**Winter Roads, January and February**

Glen Santy, agent	\$99.80
Durwood Hubbard, labor	29.50
Guy Powers, labor	4.80
Clarence Hubbard, Jr., labor	89.20
Clarence Hubbard, Jr., truck	56.40
Raymond Richards, labor	18.40
Littleton Sand and Gravel, bulldozer	266.00
Donald Lock, labor	5.60
Homer Bonor, labor	57.80
Roger Clough, labor	4.00
Walter Parker, labor	26.10

**March and April**

Raymond Richards, agent	132.50
Robert Richards, labor	88.65
Joseph Richards, labor	6.80
Albert Santy, labor	2.00
Edgar Hubbard, truck	40.50
Walter Parker, labor	6.00
Roger Clough, labor	16.00

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 \$950.05



**General Expense of Highway Department**

Lyman General Store, gas	\$38.88
Jesseman's Garage, repair truck	24.34
Glen Santy, road agent	4.00
Lyman General Store, gas and oil	53.35
West End Welding, welding plow	5.00
W. N. MacDonald, truck tire and tube	68.21
Glen Santy, truck	10.00
G. A. Clark & Son, truck repair	57.40
Lyman General Store, gas for truck and shovel	38.83
Clarks' Hardware, 1 qt. paint for plow	1.85
Dexter's Garage, truck repairs	31.47
Lyman General Store, gas and oil	25.49
G. A. Clark & Son, truck repairs	95.55
West End Welding, welding tractor	7.00
Lyman General Store, gas and oil	57.71
Central Petroleum Co., gear lube	13.91
Jesseman's Garage, labor truck tire	1.20
Goudie's Hardware, shovel, rake and bolts	13.30
Lyman General Store, gas	38.64
G. A. Clark & Son, truck repair	93.35
Clarks' Hardware, pick handle, barb wire and staples	14.05
Lisbon Company, Inc., repair truck	2.45
G. A. Clark & Son, repair truck and shovel	200.65
Lyman General Store, gas	43.53
Lisbon Grain and Coal Co., culverts and cement	96.00
R. T. Bartlett Agency, workers' comp.	123.07
Lyman General Store, gas	44.45
Lyman General Store, gas	39.42
Columbian Steel Co., Inc., blades for grader and snow plow	198.81
G. A. Clark & Son, repair Oliver shovel	131.36
Lyman General Store, gas	56.27
Goudie's Hardware, bush cutters, bolts, handles	35.25
Lyman General Store, gas	63.76

Central Petroleum Co., oil and anti-freeze	154.89
Columbian Steel Co., snowplow blade	59.71
Noble Belisle Mach. Inc., hose for snow plow	8.25
Roland's Calso Station, grease and welding	2.75
Treas. State of N. H., 1 ton calcium chloride	35.22
Lyman General Store, gas	21.25
Merrill's Insurance Agency, truck collision	88.00
G. A. Clark & Son, repair truck	414.24

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\$2,512.66

**Old Age Assistance**

\$179.50  
 285.00  
 218.88  
 178.84  
 194.25  
 169.26  
 84.63

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\$1,310.36

**Town Poor**

\$74.50  
 188.03  
 145.00  
 140.00  
 143.50  
 70.00  
 148.50

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\$909.53

**Class V Gas Money**

	Voucher No.	
Raymond Richards, road agent	123	\$156.40
Raymond Richards, road agent	128	26.10
Raymond Richards, road agent	130	4.80
H. W. Crooker Co., cold patch	136	284.85
Trimount Bituminous Products Co, asphalt	137	421.08
Raymond Richards, road agent	138	55.10
State of N. H., patching	139	135.21
Raymond Richards, road agent	144	39.10
William Presby, bulldozing	145	315.00
Raymond Richards, road agent	146	260.50
Raymond Richards, road agent	147	233.10
Raymond Richards, road agent	157	254.10
Raymond Richards, road agent	159	50.70
E. D. Bishop, gravel	173	44.30
		<hr/>
		\$2,280.34

### LIBRARIAN'S REPORT FOR 1953

Attendance	3
Number of books loaned	12
Number of books given to the library	None
Number purchased from town money	None
Received from library trustees —salary	\$15.00

Mrs. Etta Stephens  
Librarian

### PUBLIC LIBRARY TREASURER'S REPORT

Balance from 1952		\$4.00
Received from selectmen		20.00
Librarian's salary	\$15.00	
Insurance	6.00	
	<hr/>	
Total paid out	21.00	
Balance on hand		\$3.00

# BIRTHS — 1953

Date of Birth and Name of Child (if any)	Sex		No. of Child Living or St <sup>b</sup> n	Name of Father	Maiden Name of Mother	Residence of Parents	Birthplace of Father	Birthplace of Mother
3-28-52* Sharon Jean Blake	F	L	1	Robert A Blake	Thelma H Crowe	Lyman NH	Lyman NH	Waterford Vt
2-16 Richard Ernest	M	L	3	Robert I Santy	Edith H Coyer	Lyman NH	New Hampshire	Vermont
5-15 Aurallie Marie	F	L	2	Myron W Aldrich	Della Mae Aldrich	Lyman NH	Lyman NH	Whitefield NH
4-7 Paula May	F	L	1	Edsel F Hubbard	Marjorie A McPherson	Lyman NH	Lisbon NH	New Hampshire
8-20 Paulina Joy	F	L	4	Seth S Lyndes	Viola O McGuire	Lyman NH	New Hampshire	New Hampshire
10-7 Morris Henry	M	L	3	Homer Bonor	Bertha M Merchant	Lyman NH	New Hampshire	Bakersfield Vt

\*Not reported until 1953

# MARRIAGES — 1953

Date of Marriage and Place of Marriage	Name and Surname of Groom and Bride	Residence of Each at time of Marriage	Age in Years	Occupation of Groom and Bride	Names of Parents	Name, Residence and official station of person by whom married
2-19 St Johnsbury Vt	Edsel F Hubbard	Lyman NH	34		Cassius Hubbard Alice Ennor John McPherson	Harold S Hannum St Johnsbury Vt Clergyman
	Marjorie A McPherson	Lyman NH	17		Eleanor Huges Carl W Hood Ada Strack	Norman C Fox Lisbon NH Justice of Peace
4-18 Lisbon NH	Irwin L Hood	Lyman NH	55		Joseph Delage Exelia Fortier Cyrus Stafford	Rev J N O'Connor Littleton N H Cath Priest
	Anna L Woods	Lisbon NH	46		Susan Stephens Alyre Richard Anita Gerard	
7-4 Littleton NH	Dexter E Stafford	Lyman NH	22			
	Mary Lou Richard	Littleton NH	16			



# DEATHS — 1953

Date of Death and Place of Death	Name and Surname of Deceased	Age			Place of Birth	Sex	Single, Married or Widowed	Occupation	Name of Father	Maiden Name of Mother
		Years	Months	Days						
1-3 Killed in action in Korea	Thomas E Mason	24			Lyman NH	M	S	Circus clown	Earl F Mason	Alice Metcalf

I hereby certify that the foregoing records are correct to the best of my knowledge and belief. BESSIE A. PATTEN, Town Clerk









